

UNIQUE DOCUMENT IDENTIFICATION NUMBER (UDIN)

User Guidelines, 2082



The Institute of Chartered Accountants of Nepal (ICAN)
Established under the Nepal Chartered Accountants Act, 1997

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1. Background

The Institute with the objective to provide assurance towards authenticity of documents issued by its practicing members and to systematize and regulate the accounting profession within the country had launched a Unique Document Identification Number (UDIN) application that allows generations of 18 digits unique alphanumeric number for every certification, audit service, and other services provided by the practicing members having Certificate of Practice (CoP) of the Institute. The UDIN system was launched with voluntary compliance from 1st Shrawan, 2076 and mandatory compliance from 1st Kartik, 2076. To ensure the effective implementation of the UDIN system and to address various issues faced by members and stakeholders related to UDIN, the 351st Council Meeting of the Institute issued the Unique Document Identification Number (UDIN) related By-law, 2082. In line with this by-law, the UDIN system has been updated and made effective from 1st Shrawan, 2082.

2. Registration for UDIN Operation

Practicing members of ICAN should register their details to operate UDIN portal available on the website of the Institute. Steps to register for UDIN operation have been outlined below:

1. Go <https://udin.ican.org.np/> directly or through ICAN website.
2. Click on **Register** button.
3. Enter Membership Number and Date of Birth.
4. Enter year of enrollment (Membership taken year) and Password for further processing.
5. You will receive **OTP** in your mobile number.
6. After confirmation of **OTP**, registration is successful.

Refer screenshot below:

Register User for UDIN

COP status of the member should be active to complete registration process.

Membership Registration Number	RA-	123867
Date of Birth(B.S)	2014-4-14	
Member Name	Adrin Pradhan	
Email ID	someone@gmail.com	
Mobile No	98463***13	
Enrollment Year(B.S)	2047	
Password	*****	
Confirm Password	*****	

SUBMIT

Fig. 1 Registration for UDIN

Note: The existing user of UDIN need not require registering in the UDIN portal again.

3. Login System

After the users have registered themselves, they can login to the portal from the link below in ICAN website.

Go <https://udin.ican.org.np/> The following dashboard page opens as shown below:

Members Login

Email Address 1

Password 2

LOGIN 3

Support on UDIN | User Guidelines

Are you not registered yet ? Register Here

Forgot Password

Fig. 2 Login Portal

1. Enter your Email.
2. Enter Password.
3. Click the Login button.

The dashboard page opens as shown below:

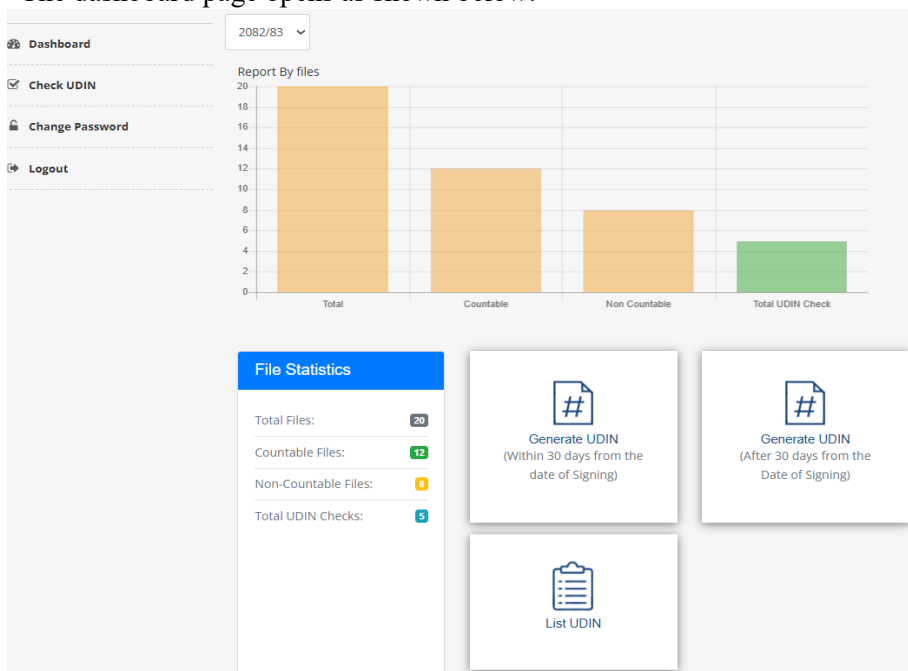


Fig. 3 UDIN Dashboard

Note: The only difference between Within 30 days and after 30 days from the date of signing is option embedded to select the date of signing of Report/certificate. In case of "After 30 days from the date of signing", option to select the date of signing one month before from the present date won't be visible for selection.

Please be informed that "After 30 days from the date of signing" is not a right of member or the Institute is Promoting the same. This option is only introduced to ease the members to generate UDIN even after the lapse of 30 days of date of signing the document **subject to approval of the Institute**. After selecting "After 30 days from the date of signing", all the procedure to generate the UDIN is same as "Within 30 days" feature. The only difference is that UDIN generate under "After 30days" option becomes visible only after the approval from the Institute.

4. Generate UDIN

After logging into the UDIN Portal, navigate to the dashboard. Then, complete the required fields listed below and submit the document.

The dashboard page opens as shown below.

Generate UDIN for Practicing Members

Firm Number:

Document Type:
Document Type is Required

Type Of:
Certificate Type is Required

Client Type:
Client Type is Required

Pan Not Required: ☐

Client PAN:
PAN is Required

Client Name:

Client Registered Address:

Date of Signing Document (BS):

Date of Signing Document (AD):
Signature date is required.

Description:

Financial Figure 1:

Financial figure 2:

Financial figure 3:

Financial figure 4:

Financial figure 5:

SUBMIT

Fig.4 Generate UDIN (A)

4.1. Document Type

Anyone of the following options shall be selected in this field:

4.1.1. Assurance

In this field, following options are available:

➤ **Long form Audit**

Such as: Long form Audit report submitted to NRB, Regulator of Cooperatives or others.

➤ **Other Assurance services under NSAE 3000 series**

4.1.2. Audit

Anyone of the below options shall be selected in this field:

➤ **Statutory Audit**

This option should be chosen while issuing an audit report in compliance with the requirements of prevailing laws and regulations after the statutory audit of financial statements.

➤ **Special Purpose Audit**

This option should be chosen while issuing an audit report in accordance with Special Purpose Framework (NSA 800 series).

➤ **Donor / Project Audit**

This option should be chosen while conducting audit as per the requirement of Donor/fund provider.

4.1.3. Certification

Anyone of the below options shall be selected in this field:

➤ Capital Contribution Certification

➤ Compliance Certification

➤ Corporate Governance Certification

➤ Certification u/s 78 of Companies Act, 2063

➤ Equity Certification

➤ Expenses Certification

➤ Investment Certification

➤ Net Worth Certification

➤ Stock Certification

➤ Turnover Certification

➤ Working Capital Certification

➤ Other Statutory Certification

➤ Other Certification

4.1.4. Review

Anyone of the below options shall be selected in this field:

➤ Review of Annual Income Return under Income Tax Act, 2058:

Return required to be submitted in accordance with section 96 of Income Tax Act, 2058.

➤ Review of Income Return u/s 57 of Income Tax Act, 2058

➤ Review of Annual Income Return- UDIN not required for Statutory Audit:

Return required to be submitted in accordance with section 96 of the Income Tax Act, 2058 for those entities for which UDIN is not required for statutory audit. For example, statutory audit performed by Auditor General.

- Other review under NSRE 2400 & NSRE 2410
- Other

4.1.5. Report under NSA 560

In this field the following options are available:

- **Report under NSA 560**

Report issued in regard of Subsequent event/s in accordance with NSA 560.

4.1.6. Other

In this field the following option is available:

- **Other**

Report issued for the purpose other than above mentioned Document types.

4.2. Client Type

Anyone of the below options shall be selected in this field:

- **Listed Public Company**

This option should be chosen for the public limited companies which are listed in Stock Exchange. After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Commercial Banks*
- ii. *Development Banks*
- iii. *Finance Company*
- iv. *Micro Finance Companies*
- v. *Life Insurance Companies*
- vi. *Non-Life Insurance*
- vii. *Reinsurance Companies*
- viii. *Manufacturing Companies*
- ix. *Power & Energy Companies*
- x. *Trading Companies*
- xi. *Information Communication and Technology*
- xii. *Hotel & Tourism Service*
- xiii. *Educational Institution*
- xiv. *Other Services*
- xv. *Investment Companies*
- xvi. *Other*

- **Un-listed Public Company**

This option should be chosen for the public companies registered as per the Companies Act, 2063. After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Manufacturing Companies*
- ii. *Development Bank*
- iii. *Power & Energy Companies*
- iv. *Trading Companies*
- v. *Information Communication and Technology*

- vi. *Hotel & Tourism Service*
- vii. *Educational Institution*
- viii. *Other Services*
- ix. *Investment Companies*
- x. *Other*

➤ **Government Company**

This option should be chosen for the public companies registered as per the Companies Act, 2063 in which Nepal Government has directly or indirectly shareholding of more than fifty percent.

Note: Listed Public company having Government ownership shall be included under the heading "Listed Public Company".

After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Commercial Banks*
- ii. *Development Banks*
- iii. *Finance Company*
- iv. *Micro Finance Companies*
- v. *Life Insurance Companies*
- vi. *Non-Life Insurance*
- vii. *Reinsurance Companies*
- viii. *Manufacturing Companies*
- ix. *Power & Energy Companies*
- x. *Trading Companies*
- xi. *Information Communication and Technology*
- xii. *Hotel & Tourism Service*
- xiii. *Educational Institution*
(Only if incorporated as per Companies Act, 2063)
- xiv. *Other Services*
- xv. *Investment Companies*
- xvi. *Other*

➤ **Corporation / Authority**

This option should be chosen for the government corporation and authorities established under the Separate Act or by the decision of Government of Nepal. *Note: Government Company established as per Companies Act, 2063 shall not be categorized hereunder.*

➤ **Entity established under Separate Act**

This option should be chosen for entities established under separate Acts other than Government corporation/authorities and Government Company.

➤ **Private Limited Company**

This option should be chosen for the private limited companies registered under the Companies Act, 2063.

After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Branch Office of Foreign Company*
- ii. *Manufacturing Companies*
- iii. *Power & Energy Companies*
- iv. *Trading Companies*
- v. *Information Communication and Technology*
- vi. *Hotel & Tourism Service*

- vii. *Educational Institution*
- viii. *Company providing other services*
- ix. *Investment Companies*
- x. *Others*

➤ **Cooperatives**

This option should be chosen for the cooperatives registered under the Cooperative Act. After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Agriculture Cooperatives*
- ii. *Multi-Purpose Cooperatives*
- iii. *Saving and Credit Cooperatives*
- iv. *Other*

➤ **NPOs**

After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *NGO*
- ii. *INGO*
- iii. *Trust*
- iv. *Company not Distributing Profit*
- v. *Community/Government Educational Institutions*
- vi. *Other Educational Institutions*
- vii. *Others*

➤ **Firms**

This option should be chosen for the partnership firms registered under the Partnerships Act, 2020 & Proprietorship Firm registered under Private Firm Registration Act, 2014 and firms established under other prevailing laws. After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Partnership*
- ii. *Proprietorship*

➤ **Bilateral/Multilateral Agency**

This option should be chosen for agencies established under Bilateral/Multilateral agreement. After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Bilateral Agency*
- ii. *Multilateral Agency*

➤ **Government**

This option should be chosen for rendering service to *the Federal, Province and Local Level Government*. After selecting Client Type, one sub-type of respective client type shall be selected.

- i. *Federal*
- ii. *Provincial*
- iii. *Local*

➤ **Individuals**

This option should be chosen for rendering services such as certification, review, valuation etc., for the purpose of a natural person.

➤ **Joint Venture**

This option should be chosen for joint venture entities.

➤ **Others**

This option should be chosen for the entities other than mentioned above.

4.3. Client Name and PAN

The PAN of a person or entity is a mandatory field; there is a 9-digit validation in the PAN field. Once the user enters a valid PAN the client's name appears automatically.

In some exceptional cases where *PAN is not required**, the user can click in the checkbox of PAN not required.

*In case of Entities not required to obtain PAN and natural person not having PAN.

4.4. Client Registered Address

This is also a mandatory field with a drop-down option for selecting the province, District, Metropolitan city/Sub Metropolitan city/ Municipality/Rural Municipality.

4.5. Fiscal Year, Period and Point of Time

Choose the fiscal year/Period/Point of time for which such an assignment is related as per the table below.

Type of Service	Fiscal Year/Period/Point of Time
Audit	
▪ Statutory Audit	Fiscal Year
▪ Special Purpose Audit	Period
▪ Donor / Project Audit	Period
Certification	
▪ Net Worth Certification	Date
▪ Stock Certification	Date
▪ Capital Contribution Certification	Date
▪ Investment Certification	Date
▪ Expenses Certification	Period
▪ Turnover Certification	Date
▪ Equity Certification	Date
▪ Working Capital Certification	Date
▪ Certification u/s 78 of Companies Act, 2063	Fiscal Year
▪ Compliance Certification	Period
▪ Corporate Governance Certification	Fiscal Year
▪ Other Statutory Certification	Fiscal Year/Period/Date (Anyone)
▪ Other Certifications	Fiscal Year/Period/Date (Anyone)
Review	
▪ Review of Annual Income Return under Income Tax Act	Fiscal Year
▪ Review of Income Return u/s 57 of Income Tax Act	Period
▪ Review of Annual Income Return- UDIN not required for Statutory Audit	Period
▪ Other Review Services under NSA 2400 & NSA 2410	Fiscal Year/Period (Anyone)
Assurance	
▪ Long Form Audit	Fiscal year

▪ Other Assurance Services under NSA 3000 series	Fiscal Year/Period (Anyone)
▪ Report under NSA 560	Fiscal year

4.6. Date of Signing Document

Date of Signing should be mentioned either in B.S./A.D. which will be automatically converted in A.D./B.S.

UDIN shall be generated within 30 days of signing the report/document.

4.7. Type of Opinion

This field is to be selected only in the case of statutory audit and any one of the options below shall be selected in this field:

- Unqualified Opinion
- Qualified Opinion
- Adverse Opinion
- Disclaimer of Opinion

4.8. Financial Reporting Framework

Financial reporting framework shall be selected for statutory audit only. In this field the following options are available:

- NFRS
- NFRS for SMEs
- NAS for MEs
- NAS for NPOs
- NPSAS
- Existing NAS
- GAAP/Other

4.9. Description

This is a non-mandatory field where any description, if deemed necessary, can be mentioned.

4.10. Financial Figures

Financial figures are customized field based on the type of Audit/ Certification/ Review/Assurance/Report under NSA 560 & Other. For this purpose, a list of the following items is provided to the users which needs to be filled up accordingly.

Type of Audit/ Certification/ Review/Assurance & Other	Financial Figures
Type of Audit	
▪ Statutory Audit	Total Assets/Liabilities Gross Revenue / Turnover Gross Expenses Net Profit or Loss (All mandatory)

<ul style="list-style-type: none"> Special Purpose Audit 	<p>Nature of Audit Service should be mandatorily provided in the given section and at least one of the following fields needs to be filled up.</p> <p>Total Assets Total Liabilities Total Turnover Any audited amount</p>
<ul style="list-style-type: none"> Donor/Project Audit 	<p>Fund Received Total Expenses Fund Balance (All mandatory)</p>
Certification	
<ul style="list-style-type: none"> Net Worth Certification 	Amount Certified
<ul style="list-style-type: none"> Stock Certification 	Amount Certified
<ul style="list-style-type: none"> Capital Contribution Certification 	Amount Certified
<ul style="list-style-type: none"> Investment Certification 	Amount Certified
<ul style="list-style-type: none"> Expenses Certification 	Amount Certified
<ul style="list-style-type: none"> Turnover Certification 	Amount Certified
<ul style="list-style-type: none"> Equity Certification 	Amount Certified
<ul style="list-style-type: none"> Working Capital Certification 	Amount Certified
<ul style="list-style-type: none"> Certification u/s 78 of Companies Act 	One financial/non-financial information (At least one must be provided)
<ul style="list-style-type: none"> Compliance Certification 	One non-financial information
<ul style="list-style-type: none"> Corporate Governance Certification 	One non-financial information
<ul style="list-style-type: none"> Other Statutory Certification 	<p>Type of certification should be mandatorily provided in the given section and at least one field must be filled.</p> <p>One financial/non-financial information</p>
<ul style="list-style-type: none"> Other Certifications 	<p>Type of certification should be mandatorily provided in the given section and at least one field must be filled.</p> <p>One financial/non-financial information</p>
Review of Income Return	
<ul style="list-style-type: none"> Review of Annual Income Return 	<p>Total Taxable Income/Loss Total Tax Liability (All mandatory)</p>
<ul style="list-style-type: none"> Review of Income Return u/s 57 of Income Tax Act, 2058 	<p>Total Taxable Income/Loss Total Tax Liability (All mandatory)</p>

<ul style="list-style-type: none"> Review of Annual Income Return- UDIN not required for Statutory Audit¹ 	Total Taxable Income /Loss Total Tax Liability (All mandatory)
<ul style="list-style-type: none"> Other Review Services under NSA 2400 & NSA 2410 	A type of review service should be mandatorily provided in the given section along with the following information. One financial information
<ul style="list-style-type: none"> Assurance Service 	
<ul style="list-style-type: none"> Long Form Audit Report 	One Non-Financial Information
<ul style="list-style-type: none"> Other Assurance Services under NSA 3000 series 	Type of assurance service should be mandatorily provided in the given section and at least one of the following fields should be filled up. One Financial/non-financial information
<ul style="list-style-type: none"> Report under NSA 560 	Previous Statutory Audit UDIN Area of Misstatement Amount of Misstatement Reason Total Assets/Liabilities

Explanation of the above fields:

- Total Assets/Liabilities**
Total Assets or Total Equity & Liability of Statement of Financial Position should be written here. Current Liability cannot be deducted with Current Asset while deriving total assets or total liability figure. Current assets should be added to the asset side and current liability should be added to liability side.
- Gross Revenue /Turnover**
Total Turnover or Revenue mentioned in the Income Statement should be written here.
- Gross Expenses**
Total Expenses mentioned in the Income Statement should be written here.
- Net Profit/ Loss**
Net Profit after tax mentioned in the Income Statement should be written here.
- One Financial Information**
Any appropriate financial figure can be written here.
- One Non-Financial Information**

¹ कुनै निकायको Statutory Audit भई UDIN लिएको अवस्थामा Review of Annual Income Return- UDIN not required for Statutory Audit शिर्षकमा UDIN सृजना गर्न नमिल्ने । कुनै निकायको Review of Annual Income Return- UDIN not required for Statutory Audit शिर्षकमा UDIN सृजना भएको अवस्थामा Statutory Audit शिर्षकमा UDIN सृजना गर्न नमिल्ने ।

Any appropriate non-financial information can be written here.
Such as: Date of AGM, Composition of BOD, Employee numbers etc.

- **Total Taxable Income/Loss**
Total taxable Income/loss computed as per Income Tax Act, 2058 should be written here.
- **Total Tax Liability**
Total Tax Liability computed as per Income Tax Act, 2058 should be written here.
- **Fund Received**
Fund received from the Donor/fund provider to the receiving organization shall be written here.
- **Fund Balance**
Total amount remaining after deducting Total fund expenses from Total Fund received should be written here.
- **(Heading)**
This is an optional field whereby; the user can fill up the heading and corresponding amount at the user's own discretion.

4.11. Limitation on Generation of UDIN

The number of UDIN that can be generated for same period/point of time for same person/entity shall be as below:

Type of Service	Number of UDIN to be Allowed
Audit	
▪ Statutory Audit	One
▪ Special Purpose Audit	Multiple
▪ Donor / Project Audit	Multiple
Certification	
▪ Net Worth Certification	One
▪ Stock Certification	One
▪ Capital Contribution Certification	One
▪ Investment Certification	One
▪ Expenses Certification	One
▪ Turnover Certification	One
▪ Equity Certification	One
▪ Working Capital Certification	One
▪ Certification u/s 78 of Companies Act, 2063	One
▪ Compliance Certification	One
▪ Corporate Governance Certification	One
▪ Other Statutory Certification	Multiple
▪ Other Certifications	Multiple

Review	
▪ Review of Annual Income Return under Income Tax Act, 2058	One
▪ Review of Income Return u/s 57 of Income Tax Act, 2058	One
▪ Other Review Services under NSA 2400 & NSA 2410	Multiple
▪ Long Form Audit	One
▪ Other Assurance Services under NSA 3000 series	Multiple
▪ Report under NSA 560	One

4.12.Submission of Document Details

After filling in all the fields mentioned from clause 4.1 to 4.10 click the [SUBMIT](#) button. The next page appears as below:

Generate UDIN

Document Details

Document Type: Audit

Certificate Type: Statutory Audit

Type Of Audit Opinion: qualified_opinion

Financial Reporting Framework: NAS for MES

Description:

Fiscal Year: 2081/82

Date of Signing (BS): 2082-04-08

Date of Signing (AD): 2025-07-24

Client Type: Firms

Client Sub Type: Proprietorship

Client Name: MANDATORY FIELDS

Financial Figures:

S.No	Heading	Amount
1	Total Assets/Liabilities	66,555.00
2	Gross Revenue / Turnover	6,655.00
3	Gross Expenses	1,122.00
4	Net Profit or Loss	123.00

Document Details

D-03 Return Related UDIN Information

- Office PAN must be mentioned.
- Fiscal Year/Date must be correct.
- Only the following types of UDIN are forwarded to IRD (D-03 Return):
 - Statutory Audit
 - Review of Income Return u/s 57 of Income Tax Act, 2058
 - Review of Annual Income Return — UDIN not required for Statutory Audit
- UDIN Number should be copy-pasted to avoid typing errors.

[CONFIRM](#) [EDIT DOCUMENTS](#)

Fig.5 Detail Submission

In the above Image, a summary of your document information can be previewed for confirming the accuracy of the information before generating UDIN.

There are two tabs as shown in the image above; **"CONFIRM"** and **"EDIT DOCUMENTS"**. However, during the process if document information needs to be amended, you may click on the **"EDIT DOCUMENTS"** button which will re-direct you to the "Generate UDIN" page.

If all the document information is correct click on the "confirm" button. One-Time Password (OTP) will be sent to your registered mobile number and email. Enter the OTP in the box as shown in the image below and press Submit. **Please note that** the time limit for OTP input has been restricted to 60 seconds. After the lapse of 60 seconds, users submitting the document shall be re-directed to the "Generate UDIN" screen and follow the same process. However, users can also opt for "Resend OTP" after the lapse of 60 seconds to generate a fresh OTP to their registered mobile number.

Document Details

D-03 Return Related UDIN Information

- Office PAN must be mentioned.
- Fiscal Year/Date must be correct.
- Only the following types of UDIN are forwarded to IRD (D-03 Return):
 - Statutory Audit
 - Review of Income Return u/s 57 of Income Tax Act, 2058
 - Review of Annual Income Return — UDIN not required for Statutory Audit
- UDIN Number should be copy-pasted to avoid typing errors.

Enter Otp Number and Submit :

OTP has been sent.

Resend in 52 seconds

SUBMIT

EDIT DOCUMENTS

Fig.6 Generate and Submit OTP

Once you enter and submit the OTP , UDIN shall be generated in the "List of All UDIN" section as shown below.

Document is successfully created.

Generate UDIN

Revoked List

Revoke Request List

Edit Request List

Fiscal Year

All

Amount >=

Amount greater than or equal to

UDIN

Search by UDIN

SUBMIT

EXPORT TO PDF

EXPORT TO EXCEL

EXPORT TO CSV

List of All UDIN

Generate UDIN

Revoked List

Revoke Request List

Edit Request List

S.No	UDIN	Document Type	Company Name	Fiscal Year / Date	Signed Date	Financial figures	Non-Financial Info.	Options
1	250811RADKestQpdaR	Audit	TEST V23456	2081/82	2025-07-24	1. Total Assets/Liabilities 7,879.00 2. Gross Revenue / Turnover 6,565.00	-	<div></div>

Fig.7 List UDIN

Under the Option column as shown below, users are allowed to either revoke or Print Document or Print UDIN Number. The "EDIT Option" will be visible only after the lapse of 30 days from the date of signing the report.

<div> <div>+ Generate UDIN</div> <div>✕ Revoked List</div> <div>≡ Revoke Request List</div> <div>≡ Edit Request List</div> </div>			
ied Date	Financial figures	Non-Financial Info.	Options
5-07-24	1. Total Assets/Liabilities 652,220,011.00	1. Chairperson BOD Atm	⋮
5-07-22	1. Total Assets/Liabilities 100,020,000.00 2. Gross Revenue / Turnover 100,020,000.00	-	<div> <div>🗑 Revoke</div> <div>🖨 Print Document</div> <div>🖨 Print UDIN No.</div> </div>

Fig.8 List UDIN (Options)

The Final Document after the completion of the UDIN generation can be printed via "Print Document" option as shown in the given figure. The sample has been demonstrated as below:

UDIN Document

Generated Date / Time: 2025-08-11 16:03:23	UDIN Number: 250811RA0testOpsbK
Member Name: UDIN-Test	Date of Signing Document: 2025-07-24
Document Type: Audit	Audit Type: Statutory Audit
Office Type: Entity Established under Separate Act	Office Name: TEST V23456
Type of Audit Opinion: Qualified Opinion	
Office PAN: -	

Financial figures

S.N.	Heading	Amount
1	Total Assets/Liabilities	NRs. 7,879.00
2	Gross Revenue / Turnover	NRs. 6,565.00
3	Gross Expenses	NRs. 5,454.00
4	Net Profit or Loss	NRs. 1,009.00

Status: Active Document

Document Description:

The UDIN System has been developed by the [redacted] to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Authorities, Regulators and Stakeholders. However, [redacted] assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

To verify UDIN, please go to www.udin.ican.org.np Print Date / Time: 2025-08-14 10:49:17

Fig.9 UDIN Print Document

5. Revoke UDIN

Revocation of UDIN within 30 days of signing of Report

Members generating UDIN are allowed to revoke UDIN within 30 days from the date of signing of report.

Steps in revocation of UDIN:

- 1) First go to “List UDIN” section under “Options” then click on the following icon where you get options to revoke the generated UDIN:

The screenshot shows the UDIN management interface. At the top, there are buttons for 'Generate UDIN', 'Revoked List', and 'Revoke Request List'. Below these are search filters for 'Fiscal Year' (set to 'All'), 'Amount' (set to 'Amount greater than or equal to'), and 'Udin' (with a 'Search by UDIN' input). There are also buttons for 'SUBMIT', 'EXPORT TO PDF', 'EXPORT TO EXCEL', and 'EXPORT TO CSV'.

The main section is titled 'List of All UDIN' and contains a table with the following columns: .No, UDIN, Document Type, Company Name, Fiscal Date, Year, Signed Date, Financial figures, Non-Financial Info., and Options. The first row of the table is highlighted, and a red circle around the 'Options' column for this row shows a dropdown menu with three options: 'Revoke', 'Print Document', and 'Print UDIN No.'.

.No	UDIN	Document Type	Company Name	Fiscal Date	Year	Signed Date	Financial figures	Non-Financial Info.	Options
	250723RA0testrzEAU	Audit	TEST V2222	2081/82		2025-07-22	1.Total Assets/Liabilities:65554422 2.Gross Revenue / Turnover:5552211 3.Gross Expenses:4452233 4.Net Profit or Loss:1500222	-	⋮
	250722RA0testGKB3U	Audit	Date of signing earlier than audit period V2	2081/82		2025-07-17	1.Total Assets:5461616061 2.Total Liabilities:6465615151 3.Total Turnover:61615121	-	⋮

Fig.10 Revoke Options

- 2) After you click on “Revoke” option the page displays as shown below:

Revoke Document

The 'Revoke Document' form displays the following details:

- UDIN No.**: 250723RA0testrzEAU
- Document types**: Audit
- Type of Audit**: Statutory Audit
- Date of Signing Documents**: 2025-07-22
- Revoked Reason**: (Text input field)
- ☐ I hereby declare that report related to this UDIN has not been issued to the appointing authority or any other third party
- SUBMIT** button

Fig.10.1 Revoked Reason

- 3) Reason for revoking and declaration of the same shall be mandatorily provided to continue forward for revocation of UDIN. Once you click the "Submit" button it redirects users to "Generate UDIN" page, which appears as below:

Generate UDIN
✖ Cancel Revocation

Generate UDIN for Practicing Members

Firm Number

Document Type Audit

Type Of Audit Special Purpose Audit

Client Type Entity Established under Separate Act

Pan Not Required ☐

Client PAN

Client Name THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEI

Client Registered Address

Select Province

Metro/SubMetro/Mt

Select District

Enter Location

Period Calender

2081-06-01

2082-03-31

Date of Signing Document (BS)

Date of Signing Document (AD)

Description

Nature of Audit Service

Financial Figure1

Total Assets

Financial figure2

Total Liabilities

Financial figure3

Total Turnover

Financial figure4

Heading

Amount

Financial figure5

Heading

Amount

Fig.10.2 Revocation Process

To complete the revocation of UDIN, you shall generate new UDIN for that entity/person by filling out the information as mentioned above. In this process, one cannot change the PAN and Name of the client. However, all other information may be re-entered at the discretion of the user.

After the completion of above process, new UDIN will be generated, and earlier UDIN will be revoked. The rest of the process is the same as when users first generate a UDIN.

Note: The user is also provided with an option to cancel the revocation before completing the revocation process. In that case, existing UDIN shall prevail.

Once the UDIN revocation is complete, the revoked UDIN is displayed in "List UDIN" as below:

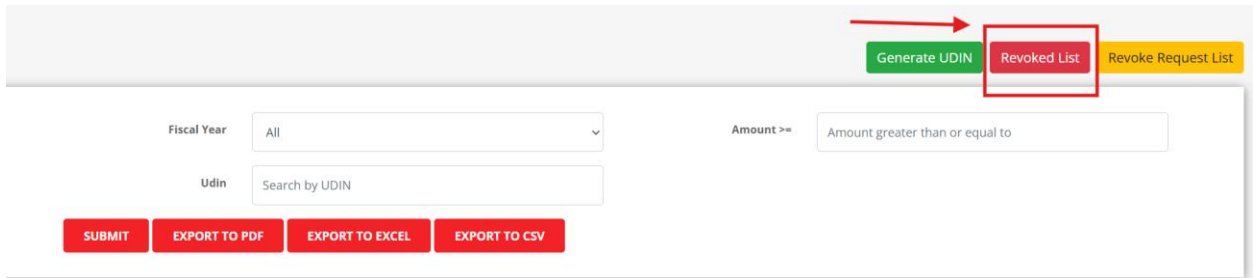


Fig.10.3 Revoked List

A new 'Revoke Request List' option has been introduced to store all UDIN revocation requests that have been initiated but are not yet completed. These requests will remain in the list until a new UDIN is generated, or the revocation request is canceled. During this time, the existing UDIN will continue to remain valid.

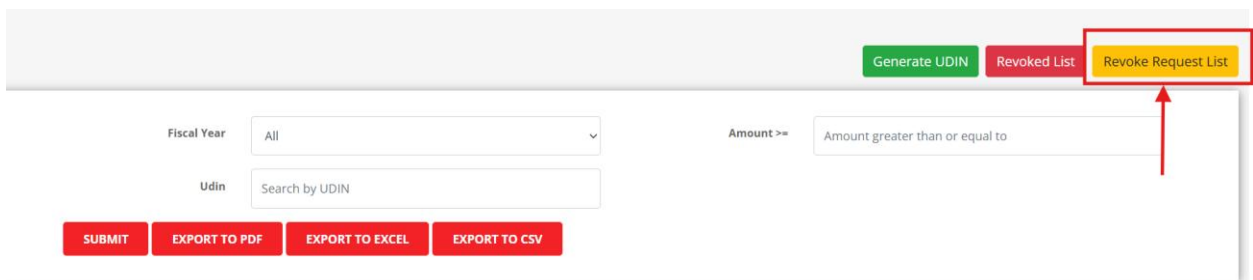


Fig.10.4 Revoked Request List

After completion of revocation process, the revoked document when printed will be displayed with status and reason as shown in the image below.

UDIN Document

Fiscal Year: 2081/82

Generated Date / Time: 2025-07-23 10:38:01	UDIN Number: 250723RA0testfQhTW
Member Name: UDIN-Test	Date of Signing Document: 2025-07-22
Document Type: Audit	Audit Type: Special Purpose Audit
Office Type: Entity Established under Separate Act	Office Name: THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
Period (AD): 2025-02-13 to 2025-07-16	
Client PAN: 500098897	

Financial figures

S.N.	Heading	Amount
1	Total Assets	NRs. 1,110,000,200.00
2	Total Liabilities	NRs. 1,110,000,201.00
3	Total Turnover	NRs. 800,075,522.00

Status: Revoked Document
 Revoked On: 2025-07-23
 Revoked Reason: Mismatch financial figure

Document Description:

The UDIN System has been developed by the Institute of Chartered Accountants of Nepal (ICAN) to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Authorities, Regulators and Stakeholders. However, ICAN assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

To verify UDIN, please go to www.udin.ican.org.np

Print Date / Time: 2025-09-15 10:41:03

Fig.10.5 Print Document (Revoked)

Revocation of UDIN after lapse of 30 days from date of signing of Report (Approval of ED)

If UDIN is to be revoked after lapse of 30 days from date of signing the report, normally users are not allowed to continue further, and the screen below is displayed:

Document Details

This UDIN cannot be revoked because it has exceeded the 30-day limit.

UDIN No.

190721RA0test4M0Eo

Document types

Audit

Type of Audit

Internal Audit

Date of Signing Documents

2019-07-17

Revoked Reason

☐ I hereby declare that report related to this UDIN has not been issued to the appointing authority or any other third party

Fig.8.6 Revocation after 30 days

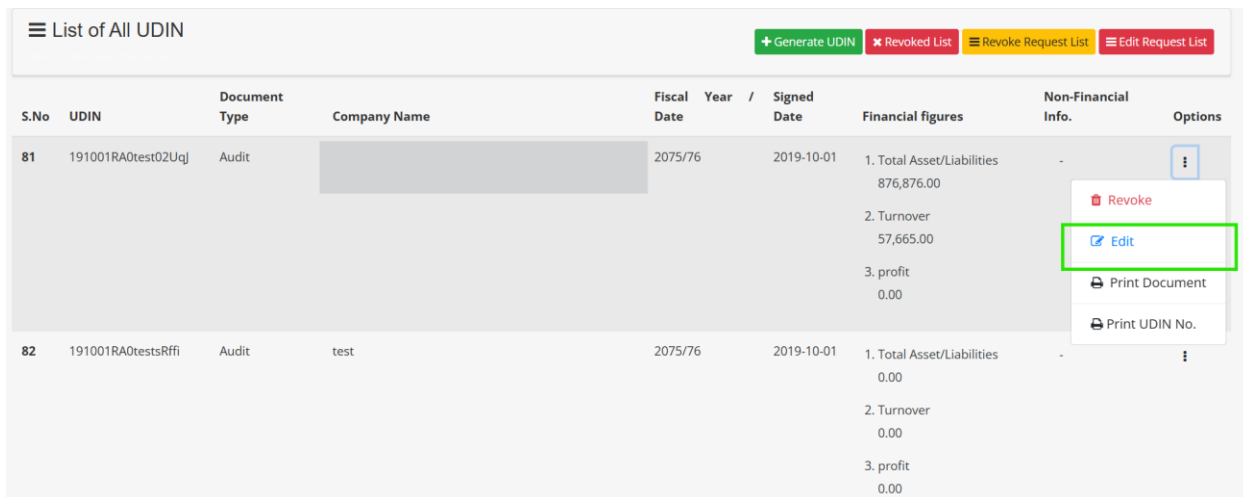
After lapse of 30 days from date of signing of Report, Users are suggested to opt for "Edit Request" initially rather than revoking the UDIN, as this allows the continuation of initially generated UDIN. Alternatively, users are allowed to opt for revocation of UDIN. ***Note that Users must submit a physical application to the Institute for both purposes. Refer Annexure I for application format. (Fee of NPR.1,000 shall be applicable)***

Revocation without regeneration of UDIN

If UDIN has been generated by mistake and can't be rectified either by **Edit Option** as mentioned in guideline 6 of this document or by **Revoke Option** as per the procedure mentioned above, then the UDIN can be revoked upon approval of ICAN. Application shall be filled to the Institute explaining the reason for revocation of UDIN without generation of another UDIN. ***Refer Annexure I for application format. (Fee of NPR. 1,000 shall be applicable)***

6. Edit UDIN

This new feature in the UDIN system allows users to edit documents without any time restriction after a UDIN is generated. However, the 'EDIT' option, as shown in the image below, will only appear in the 'List UDIN' table on the Dashboard after 30 days from the report's signing date.



S.No	UDIN	Document Type	Company Name	Fiscal Date	Year	Signed Date	Financial figures	Non-Financial Info.	Options
81	191001RA0test02Uqj	Audit		2075/76		2019-10-01	1. Total Asset/Liabilities 876,876.00 2. Turnover 57,665.00 3. profit 0.00	-	Revoke Edit Print Document Print UDIN No.
82	191001RA0testRffi	Audit	test	2075/76		2019-10-01	1. Total Asset/Liabilities 0.00 2. Turnover 0.00 3. profit 0.00	-	

Fig.11 Edit Option

Editable Fields:

- Document Type
- Document sub-type
- Client Type
- Fiscal Year
- Audit/certification/service period
- Date of Signing of Document
- Type of Opinion
- Financial Reporting Framework
- Financial Figures

For every EDIT request, users must provide a valid reason in the system. The status of the initiated request will appear as **Initiated** in the status bar, as shown below. To complete the editing process, application in the **LETTER HEAD OF REQUESTING FIRM (Refer Annexure I for application format.)** and other relevant supporting documents shall be submitted to the Institute. **(Fee of NPR. 1,000 shall be applicable)**

Once the EDIT request is approved from the Institute, the document will be updated automatically, and the status bar will display ‘Approved,’ as shown in the image below:

DASHBOARD ABOUT UDIN FAQs ENTRY COMPLAINT CONTACT US							LOGOUT
							List UDIN
Request No.	UDIN	Document Type	Fiscal Year / Date	Signed Date	Requested On	Status	Options
2082-83-RA-test-000006	190814RA0test5b8JQ	Audit	2075/76	2019-08-14	2025-07-30	Initiated	⋮
2082-83-RA-test-000005	210127RA0testz2fKM	Audit	2074/75	2021-01-27	2025-07-24	Initiated	⋮
2082-83-RA-test-000004	191226RA0testsc2LO	Audit	2075/76	2019-12-26	2025-07-24	Initiated	⋮
2082-83-RA-test-000003	200303RA0testrfJGg	Audit	2075/76	2020-03-03	2025-07-24	Initiated	⋮
2082-83-RA-test-000002	190728RA0testMulta	Audit	2075/76	2025-07-17	2025-07-24	Approved	⋮
2082-83-RA-test-000001	250302RA0testh2M6S	Assurance	2070/71	2025-02-13	2025-07-24	Approved	⋮

Fig.11.1 Edit Status

Under the "Initiated" and "Approved" options, users shall be provided with the following features:

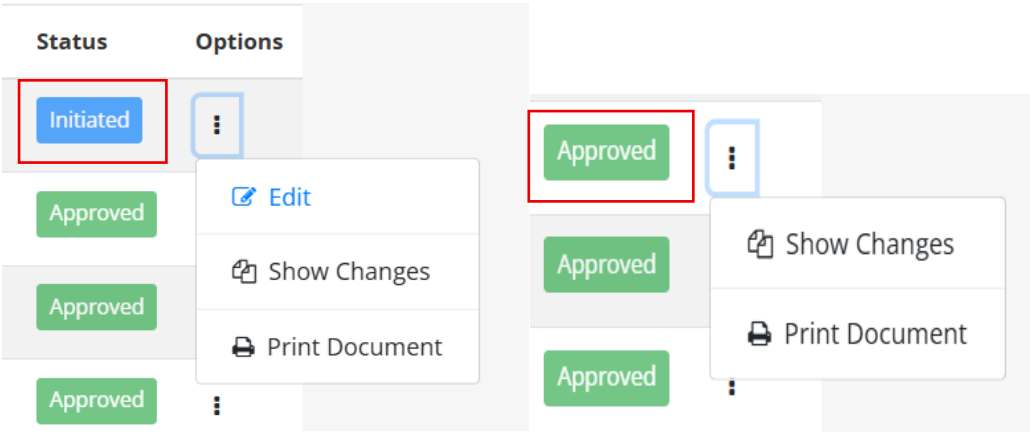


Fig.11.1.1 Edit Option

Users shall be provided with three options under "Initiated" Status and two options under "Approved" Status.

"Edit" allows the document to be edited again (only visible under "initiated" Status). "Show Changes" displays the changes made to the original document as shown in the image below (Fig. Show changes). And "Print Document" directs you to the Final UDIN document. The only difference between "print Document" under "Initiated" and "Approved" status is that in the Approved "Print Document", the date and reason of edit will be visible.

Document Data Compare

Field Name	Old Value	New Value
sub_client_type_id	-	102
pan_no	500098897	-
fiscal_year_id	2	21
signed_date	2019-10-01	2025-07-23
signed_date_np	-	2082-04-07
financial_reporting_framework	-	Existing NAS

Financial Figure Compare

Old Heading	New Heading	Old Ammount	New Amount
profit	Total Assets/Liabilities	0	876876
Total Asset/Liabilities	Gross Revenue / Turnover	876876	57665
Turnover	Gross Expenses	57665	5522

Non-Financial Information Compare

Old Heading	New Heading	Old Ammount	New Amount
No Changes were made			

Fig.11.1.2 Edit Comparison

The printed version of the edited document shall be final and will appear as below. The final document will also display the date on which the document was edited.

UDIN Document

Fiscal Year: 2080/81 *

Generated Date / Time: 2019-10-01 12:45:05	UDIN Number: 191001RA0test02UqJ
Member Name: UDIN-Test	Date of Signing Document: 2025-07-23 *
Document Type: Audit	Audit Type: Statutory Audit
Office Type: Pvt. Ltd. Company	Office Name: THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
Type of Audit Opinion: Qualified Opinion	
Office PAN: - *	

Financial figures

S.N.	Heading	Amount
1 *	Total Assets/Liabilities	NRs. 876,876.00
2 *	Gross Revenue / Turnover	NRs. 57,665.00
3 *	Gross Expenses	NRs. 5,522.00

Status: Active Document
*This information was edited on 2025-08-11.

Document Description:

Fig.11.2 Print Document (Edit)

7. Miscellaneous

7.1. Synchronization of UDIN system with IRD and OCR

i. With IRD:

Document Details

- ◆ **D-03 Return Related UDIN Information**
- Office PAN must be mentioned.
- Fiscal Year/Date must be correct.
- Only the following types of UDIN are forwarded to IRD (D-03 Return):
 - Statutory Audit
 - Review of Income Return u/s 57 of Income Tax Act, 2058
 - Review of Annual Income Return — UDIN not required for Statutory Audit
- UDIN Number should be copy-pasted to avoid typing errors.

Fig.12 D-03 Return related UDIN information

The section "D-03 Return Related UDIN information" emphasizes accuracy of following information as such information is synchronized with IRD system:

- PAN, Fiscal year/date, and UDIN Number.

Below mentioned types of UDIN are synchronized with software of Inland Revenue Department (IRD) (D-03 Return):

- Statutory Audit
- Review of Income Return u/s 57 of Income Tax Act, 2058
- Review of Annual Income Return – UDIN not required for Statutory Audit.

ii. With OCR:

Statutory Audit UDIN is synchronized with software of Office of Company Registrar (OCR).

7.2. File Statistics

In the Dashboard, "File Statistics" has been provided as follows to the users on number of UDIN generated so far.

- Total Files: It indicates total UDIN generated.
- Countable Files: It provides information on number of UDINs generated by the user for statutory audit which are defined as countable files as per the "Directive Regarding to Audit Firm Quality Guideline and Minimum Audit Fee, 2078 (1st Amendment, 2080).
- Non-countable Files: It provides information on number of UDIN generated other than countable UDIN.
- Total UDIN Checks: Number of times UDIN checked by stakeholders/users.

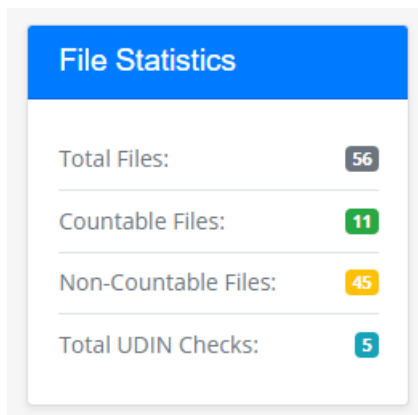


Fig.13 File Statistics

Documents included in Countable Files:

As per the Directive Regarding to Audit Firm Quality Guideline and Minimum Audit Fee, 2078 (First Amendment, 2080), UDIN generated for statutory audit for entities having transaction as below shall be countable UDIN/File.

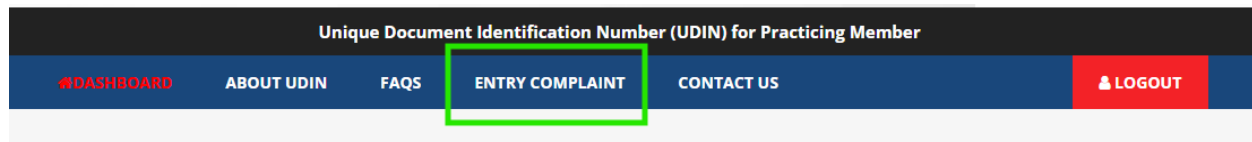
Particulars	Transaction ²	Detail
Saving and credit cooperatives	All	Countable
Listed Public Companies	All	Countable
Un- Listed Public Companies	All	Countable
Government Company	All	Countable
Government/ Bilateral and Multilateral Agency	All	Countable
Corporation Authority	All	Countable
Entity established under Separate Act	All	Countable
Other Cooperatives	>= 1,00,00,000	Countable
Private Ltd. Companies	>= 50,00,000	Countable
Others	>= 1,00,00,000	Countable

² Transaction means Total assets/Liabilities of the Client entity as defined in Guideline no. 4.10 Financial Figure.

In addition, **UDIN cannot be generated for more than ten Statutory Audit of Public Limited Company in a particular fiscal year.**

7.3. Entry Complaint

In the Dashboard section, the top bar area provides users with "Entry Complaint" in case users desire to place their complaint/suggestions.



After you click on "Entry Complaint", the page displays as.

The image shows the 'Complaint Entry' form. The form is titled 'Complaint Entry in UDIN'. It contains four input fields: 'Membership Registration Number', 'Email ID', 'Mobile No', and 'Complaint'. Below these fields is a 'Verify Captcha' section with a checkbox labeled 'I'm not a robot' and a reCAPTCHA logo. At the bottom of the form is a red 'SUBMIT' button. The form is set against a light gray background with a white border.

Fig.14 Complaint Entry

After the users have filled up the Blank field, they can proceed with the submit button.

7.4. Phone Number change

If a member wishes to change the phone number used for UDIN purposes, they must apply to the Institute of Chartered Accountants of Nepal in their firm's letterhead, stating the reason for the change and the new mobile number to be used for UDIN generation.

ANNEXURES

- A. Format of Application to be submitted for Revocation/Edit after the lapse of 30 days from the date of Signing as mentioned in Guideline no. 5 & 6. ***(Please note that application shall be in the letterhead of the firm and signed by the COP holder who has generated UDIN)***

<p>To the Executive Director, The Institute of Chartered Accountants of Nepal</p> <p>Subject: Amendment to UDIN document</p> <p>I, _____ (COP No. _____), proprietor/Partner of _____ (Firm reg. No. _____) request you for amendment to/Cancel the UDIN document submitted along with this application. The reasons and details of amendment have been provided as follows:</p> <p>Types of amendment: Revoke & Generate <input type="checkbox"/> Edit <input type="checkbox"/> Revoke only <input type="checkbox"/></p> <p>Reason/s:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Existing UDIN of the Document: Membership number: Date of Application: Name of Application Bearer:</p> <p>_____</p> <p>Signature of the CoP Holder</p>	<p>Date of Application:</p>
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Other Documents to be enclosed (as per necessity):

1. Self-Declaration of non-submission of Audited Financial Statement by the Audit Client elsewhere (In case of Revocation)
2. Payment of Application fee per issue (Edit/revoke)
3. Copy of financial statement/s in case of change in financial figures for comparison to validate the change.
4. Copy of UDIN document generated.
5. (Other documents or supporting as deemed necessary by the ICAN.)